

THE SAFETY VALVE OF OUR GREAT NATION

Wednesday, June 28, will be "Baseball Booster Day" in Lincoln. By all means let it be made a partial holiday. There is not a single reason on earth why every business house in the city should not close at 3:30 p. m., thus letting everybody go out to the ball park and whoop things up. There are a hundred reasons splendid ball club. It is advertising the why they should. Lincoln has got a town splendidly. Baseball is the great national safety valve, and we need just that. Things are not going right in the office or store. Your head is full of cobwebs. You have a grouch against things and people in general. Ordinarily you would relieve your feelings by going home, scolding the children, snubbing your wife, growling at the hired girl and kicking the dog that runs with wagging tail to meet you. But you do not. You don't have to. You take your troubles and your grouch to the ball park, and by the time you have cussed his umps till your stomach is relieved, and yelled for the home team until you have forgotten there is any such thing as business worry, you have an appetite like a

harvest hand and a glad smile that makes the kiddies, the wife, the servant girl and the dog hike to meet you with a welcome that money couldn't buy.

It's the greatest game in the world. If you feel like smashing the office furniture or firing your trusty stenographer, hike to the ball park and forget it! Do you feel like taking a poke at some erstwhile friend who has crossed you? Go out and root for the home team until every man on earth is your friend, save only the robber who officiates as umpire and deliberately gives us the worst of it on every conceivable occasion. Baseball has kept many a man out of the penitentiary by reason of saving him from attempted murder, arson, burglary, mayhem and assault and battery. It has kept many a good man out of the lunatic asylum by wiping the cobwebs out of his brainpan and letting the real sunlight of joy and happiness enter. It has saved many a man from bankruptcy by taking his mind off of his troubles long enough for his brain to clear and thus get into shape to cope with business difficulties. This good old country of

ours owes more to baseball than it does to its standing army or to its navy. Army and navy protect us against the danger of foreign foe. Baseball protects us against ourselves, and we are always our own worst enemies.

So come on! Shut the office door and the store door on Wednesday, June 28, turn the key in the lock, and hike to the ball park to give a rousing greeting to the Antelopes. Grandstand or bleacher, be there and root to a fareyewell. Preacher, politician, lawyer, doctor, merchant, chief, rich man, poor man, everybody! Let's make it a great old day in the history of the national pastime in Lincoln. Come on, and let's relieve the steam pressure by turning loose the strident yell, the cheerful whoop and the wild hurrah!

Meet me at the ball park, brother,

Wednesday next at four;

All out on a lark, brother;

Yell and root and roar.

Whoop and dance and scream, brother,

Till you're weak and hoarse;

For the old home team, brother;

That's the dope, of course!

THAT PROBLEM OF TAXATION ONCE MORE

Hon. J. D. Evans of Kenesaw, whose splendid services in the last legislature indicate that he is a well informed gentleman constantly seeking to add to his store of information, submits to the public through an esteemed contemporary a few questions concerning taxation. Realizing that contemporaries unwillingness to answer that question as its individual editorial writers know it should be answered, we make bold to undertake a reply to the interrogatories of Mr. Evans. Noting that nearly one-third the assessed valuation of Lancaster county this year is upon personal property, Mr. Evans asks: "Would a system that wiped that off the slate and added the amount to real estate be less vicious and more equitable?"

Most certainly it would. A tax on personal property is a tax on enterprise, consequently a hindrance to improvement. It is also a tax on consumption, which bears unequally for the reason that those with the least amount of property are taxed equally with those who have large property interests. For instance, the goods of the retail merchant are taxed as personal property. This tax the merchant adds to "operating expenses" and passes on to the consumer in the shape of increased prices. The workingman with a family of six or eight to support on \$15 a week, consumes more than the man of ample means with only himself and a wife to feed, although the latter needs no more to feed and clothe himself than does the underpaid workman. A personal property tax is unjust

because the man with little can not conceal it; the man with much can conceal most of it. And in its last analysis a personal property tax is, as stated before, a tax on enterprise and thrift.

"Would you," asks Mr. Evans, "say to the man with a quarter or half million in personal property, 'society and government has no claim on you; let the homes of the people pay the tax?'"

Certainly not! Mr. Evans has studied the single tax to poor advantage if he understands it to be a tax on homes. It is absolutely the contrary—it is a premium on homes, and a tax on those who persist in making it increasingly difficult for men to obtain homes. Let us take a concrete example of this "personal property" matter. Mr. Rockefeller is assessed at approximately \$5,000,000, most of it "personal property." Suppose we exempted Mr. Rockefeller from personal taxes and made him pay a land value tax—what would be the result? It would mean that hundreds of thousands, of acres of oil and mineral lands that Mr. Rockefeller now holds out of use, and which form the basis of his personal property holdings, would be taxed equally as much as the comparatively few acres that are used. This would force Mr. Rockefeller to either develop those lands or let go of them to men who would develop them. The resultant revenue would be so immensely greater than the paltry sum secured from his personal tax that we would hear no more of the complaint that the "capitalist escapes taxation." As a matter of fact, the vast

bulk of the so-called "personal property" is merely a land value—in other words dependent in its last analysis upon the land—and a land value tax would really tax the personal property more equitably than it is now possible to tax it. An acre of land held idle by the oil trust but capable of producing as much oil as an acre of land developed by the oil trust, ought to pay as much tax. The steel trust has a virtual monopoly of the steel business, not because it has the largest steel mills but because it controls the source of supply, the mineral lands. The same is true of the anthracite coal trust, and to a lesser degree of the bituminous coal business. If we taxed the idle mineral land of the steel trust as much as we do the land that is used, what would the steel trust do? It would have to get revenue from it or let go of it. The same is true of farm land now held out of use by speculators.

Mr. Evans should free his mind of the erroneous idea that the single tax is a tax on land. It is a tax on the value of land for use and occupancy. In other words, the value that a man makes for himself is untaxed; the value that the community makes is taken by the community for the community. And the community made values are ample to bear all the expenses of government without resorting to a tax on individual enterprise.

"But that would increase the tax on farms!" cries one. Not at all. It would decrease the taxes on the improved farm by making the unimproved but equally usable land pay an equal share. This